What is Claimed is:

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- 1. A magnetic recording medium for perpendicular recording, comprising:
 - a) a substrate;
- b) an underlayer structure disposed over said substrate, said underlayer structure comprising:
 - i) a first soft magnetic underlayer having a first thickness;
 - ii) a second soft magnetic underlayer disposed over said first soft underlayer and having a second thickness, wherein said first thickness is greater than said second thickness; and
 - iii) a non-magnetic spacer layer disposed between said first and second soft magnetic underlayers, wherein said first and second soft magnetic underlayers are anti-parallel coupled through said non-magnetic spacer layer;
 - c) an intermediate layer disposed over said underlayer structure; and
- d) a perpendicular magnetic recording layer disposed over said intermediate layer.
- 2. A magnetic recording medium as recited in Claim 1, wherein said substrate comprises aluminum coated with NiP.
- 3. A magnetic recording medium as recited in Claim 1, wherein said first soft underlayer has an average thickness of from about 50 nanometers to about 150 nanometers.
- 4. A magnetic recording medium as recited in Claim 1, wherein said second soft underlayer has an average thickness of from about 10 nanometers to about 40 nanometers.
- 5. A magnetic recording medium as recited in Claim 1, wherein said second soft underlayer has a thickness that is from about 10 percent to about 40 percent of the total thickness of said underlayer structure.
- 6. A magnetic recording medium as recited in Claim 1, wherein said underlayer structure has a total thickness of from about 50 nanometers to about 300 nanometers.

- 7. A magnetic recording medium as recited in Claim 1, wherein said first and second soft magnetic layers have a coercivity of not greater than about 10 Oe.
- 8. A magnetic recording medium as recited in Claim 1, wherein said first and second soft magnetic layers have a magnetic permeability of at least about 50.
- 9. A magnetic recording medium as recited in Claim 1, wherein said first and second soft magnetic underlayers are fabricated from the same magnetic material.

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- 10. A magnetic recording medium as recited in Claim 1, wherein at least one of said first and second soft magnetic underlayers is fabricated from a material selected from the group consisting of CoZrNb, CoZrTa, FeCoB and FeTaC.
- 11. A magnetic recording medium as recited in Claim 1, wherein said spacer layer is fabricated from Ru.
- 12. A magnetic recording medium as recited in Claim 1, wherein said spacer layer has a thickness of from about 0.5 nanometers to about 5 nanometers.
- 13. A magnetic recording medium as recited in Claim 1, wherein said intermediate layer comprises a first intermediate sub-layer and a second intermediate sub-layer.
- 14. A magnetic recording medium as recited in Claim 1, wherein said intermediate layer comprises a first intermediate sub-layer selected from the group consisting of Ta, Ti or alloys thereof and a second intermediate sub-layer selected from the group consisting of Ru and alloys thereof.
- 15. A magnetic recording medium as recited in Claim 1, wherein said intermediate layer comprises a first intermediate sub-layer having a thickness of from about 1 nanometers to about 3 nanometers and a second intermediate sub-layer having a thickness of from about 5 nanometers to about 40 nanometers.
- 16. A magnetic recording medium as recited in Claim 1, wherein said perpendicular recording layer comprises an oxide selected from the group consisting of oxides of CoCrPt, CoCrPtB, CoCrPtSi and CoCrPtBSi.
- 17. A magnetic recording medium as recited in Claim 1, further comprising an exchange enhancement layer disposed between said non-magnetic spacer layer and said second soft magnetic underlayer.

- 18. A magnetic recording medium as recited in Claim 17, wherein said exchange enhancement layer is selected from the group consisting of Co, CoCr and CoFe.
- 19. A magnetic recording medium as recited in Claim 17, wherein said
 5 exchange enhancement layer has a thickness of from about 1 to about 10 nanometers.

- 20. A magnetic recording medium for perpendicular recording, comprising:
 - a) a substrate;

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- b) an underlayer structure disposed over said substrate, said underlayer structure comprising:
 - i) a first soft magnetic underlayer having a first thickness;
 - ii) a second soft magnetic underlayer and a third soft magnetic underlayer disposed over said first soft underlayer;
 - iii) a first non-magnetic spacer layer disposed between said first and second soft magnetic underlayers; and
 - iv) a second non-magnetic spacer layer disposed between said second soft magnetic underlayer and said third soft magnetic underlayer, wherein said second and said third soft magnetic underlayers are anti-parallel coupled through said second non-magnetic spacer layer;
 - c) an intermediate layer disposed over said underlayer structure; and
- d) a perpendicular magnetic recording layer disposed over said intermediate layer.
- 21. A magnetic recording medium as recited in Claim 20, wherein said substrate comprises aluminum coated with NiP.
- 22. A magnetic recording medium as recited in Claim 20, wherein said first soft magnetic underlayer has an average thickness of from about 50 nanometers to about 150 nanometers.
- 23. A magnetic recording medium as recited in Claim 20, wherein the total thickness of said second soft magnetic underlayer, said third soft magnetic underlayer and said second non-magnetic spacer layer is from about 20 nanometers to about 80 nanometers.
- 24. A magnetic recording medium as recited in Claim 20, wherein said second soft magnetic underlayer and said third soft magnetic underlayer have substantially the same thickness.
- 25. A magnetic recording medium as recited in Claim 20, wherein said first, second and third soft magnetic layers have a coercivity of not greater than about 10 Oe.

- 26. A magnetic recording medium as recited in Claim 20, wherein said first, second and third soft magnetic layers have a magnetic permeability of at least about 50.
- 27. A magnetic recording medium as recited in Claim 20, wherein said first, second and third soft magnetic underlayers are fabricated from the same magnetic material.

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- 28. A magnetic recording medium as recited in Claim 20, wherein at least one of said first, second and third soft magnetic underlayers is fabricated from a material selected from the group consisting of CoZrNb, CoZrTa, FeCoB and FeTaC.
- 29. A magnetic recording medium as recited in Claim 20, wherein said first non-magnetic spacer layer is selected from the group consisting of carbon, Ta or Ta-oxide.
- 30. A magnetic recording medium as recited in Claim 20, wherein said second non-magnetic spacer layer is fabricated from Ru.
- 31. A magnetic recording medium as recited in Claim 20, wherein said intermediate layer comprises a first intermediate sub-layer and a second intermediate sub-layer.
- 32. A magnetic recording medium as recited in Claim 20, wherein said intermediate layer comprises a first intermediate sub-layer selected from the group consisting of Ta, Ti or alloys thereof and a second intermediate sub-layer selected from the group consisting of Ru and alloys thereof.
- 33. A magnetic recording medium as recited in Claim 20, wherein said intermediate layer comprises a first intermediate sub-layer having a thickness of from about 1 nanometers to about 3 nanometers and a second intermediate sub-layer having a thickness of from about 5 nanometers to about 40 nanometers.
- 25 34. A magnetic recording medium as recited in Claim 20, wherein said perpendicular recording layer comprises an oxide selected from the group consisting of oxides of CoCrPt, CoCrPtB, CoCrPtSi and CoCrPtBSi.

- 35. A magnetic recording medium for perpendicular recording, comprising:
 - a) a substrate;

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- b) an underlayer structure disposed over said substrate, said underlayer structure comprising:
 - i) a first soft magnetic underlayer having a first saturation magnetization;
 - ii) a second soft magnetic underlayer having a second saturation magnetization, wherein said second saturation magnetization greater than said first saturation magnetization; and
 - iii) a spacer layer disposed between said first and second soft magnetic underlayers;
 - c) an intermediate layer disposed over said underlayer structure; and
- d) a perpendicular magnetic recording layer disposed over said intermediate layer.
- 36. A magnetic recording medium as recited in Claim 35, wherein said substrate comprises aluminum coated with NiP.
- 37. A magnetic recording medium as recited in Claim 35, wherein said first soft underlayer and said second soft magnetic underlayer have substantially the same thickness.
- 38. A magnetic recording medium as recited in Claim 35, wherein said first soft underlayer is fabricated from a material selected from the group consisting of CoZrTa and CoZrNb.
 - 39. A magnetic recording medium as recited in Claim 35, wherein said second soft underlayer is fabricated from a material selected from the group consisting of FeCoB and CoFe.
 - 40. A magnetic recording medium as recited in Claim 35, wherein said second saturation magnetization is at least about 100 emu/cm² higher than said first saturation magnetization.
- 41. A magnetic recording medium as recited in Claim 35, wherein said second saturation magnetization is at least about 400 emu/cm² higher than said first saturation magnetization.